

IDAHO FUELS TAX REFUNDS FOR GASOLINE AND DIESEL CONSUMERS

FT-3

1. **You may claim a refund of the Idaho fuels tax if:**

- You buy 50 gallons or more of gasoline or any amount of undyed diesel during the calendar year, and
- You have receipts showing you paid the Idaho fuels tax, and
- You use the fuel in a nontaxable manner, such as to operate:

GASOLINE	DIESEL
<ul style="list-style-type: none">• A stationary or auxiliary engine• Unlicensed equipment• An unlicensed motor vehicle that is not required to be licensed• A commercial motor boat	<ul style="list-style-type: none">• A stationary or auxiliary engine• Unlicensed equipment• An unlicensed motor vehicle that is not required to be licensed• A refrigeration unit with a separate fuel tank• A furnace or other device to heat a building or structure• A motor vehicle owned/leased and operated by the government• A licensed motor vehicle off-road or on an Idaho road not open to the public

2. **You may not claim a refund of fuel used in:**

GASOLINE	DIESEL
<ul style="list-style-type: none">• A motor vehicle required to be licensed• Any motor vehicle exempt from registration because of ownership or residence• A recreation vehicle• A noncommercial motor boat• A boat operated by a government entity	<ul style="list-style-type: none">• A licensed motor vehicle that is operated on an Idaho road or highway open to the public• A recreation vehicle• A noncommercial motor boat• A boat operated by a government entity

3. **To claim a refund:**

- Complete Form 75, Idaho Fuels Use Report
- Describe the nontaxable use of the taxed fuel
- Mail the completed form to: Fuels Tax Refund Section
Idaho State Tax Commission
PO Box 76, Boise, Id 83707-0076

4. **When you claim your fuels tax refund, you may owe Idaho sales/use tax.**

- You owe use tax if you do not qualify for an exemption from the Idaho sales/use tax (such as some fuel used for farming, manufacturing, mining, logging, etc.).
- Use tax is due on the purchase price (less the state and federal fuels tax previously paid on the fuel).
- If you do not file regular Sales/Use tax returns, use Section VII or Section VIII on the back of the Form 75, to pay the use tax.

Questions? Call your nearest Tax Commission office:

Boise (208) 334-7660

Coeur d'Alene (208) 769-1500

Idaho Falls (208) 525-7116

Lewiston (208) 799-3491

Pocatello (208) 236-6244

Twin Falls (208) 736-3040

Or call toll free 1-800-972-7660

Hearing impaired callers (TDD) 1-800-377-3529

The Idaho State Tax Commission prepared this fact sheet. It does not provide comprehensive explanations of Idaho laws or rules. For example, some logging and aircraft fuel use involve special circumstances that require further explanation. Address your specific questions to the Idaho State Tax Commission or a qualified tax practitioner.